

What is claimed is:

1. A periodical auditing system connected with an enterprise resource planning (ERP) system, an electronic data interchange (EDI) data transmission device, a customs system and a plurality of client computers, the periodical auditing system comprising:

an auditing periods definition module for defining auditing periods, and for creating, updating, inquiring of and deleting the auditing periods;

a data collection module for collecting demanded data on auditing, wherein the demanded data on auditing includes information on physical inventory, information on book inventory, information on quantities of in-process materials and information on units of in-process materials, the information on units of in-process materials being accounting units of in-process materials;

a data transmission module for converting the demanded data on auditing into an electronic auditing file according to a format of EDI reporting required by a relevant customs authority, and for transmitting the electronic auditing file to the customs system;

a return receipt identification module for downloading a return receipt from the customs system, for determining whether a declaration is acceptable, for determining whether information on book inventory matches information on physical inventory, and for providing an explanation report on balancing of book inventory and physical inventory;

a data carrying module for updating book inventory, and for carrying forward the updated book inventory to a next auditing period; and

a data inquiry module for inquiring of data on auditing, the data on auditing including declarations, electronic account books, return receipts and information on a customs bulletin board.

2. The periodical auditing system according to claim 1, wherein the auditing periods definition module sets serial numbers of electronic account books, account years, cut-off times, starting times, names and states of the auditing periods.

3. The periodical auditing system according to claim 1, wherein the electronic auditing file includes an electronic account book, data on auditing, the declaration and the return receipt.

4. The periodical auditing system according to claim 1, wherein the data collection module comprises an inventory transmission sub-module for converting the information on book inventory and information on physical inventory into an Excel compatible file, and for transmitting the Excel compatible file at the end of each auditing period.

5. The periodical auditing system according to claim 1, wherein the data collection module comprises an in-process materials maintenance sub-module for transmitting the information on quantities of in-process materials and information on units of in-process materials.

6. The periodical auditing system according to claim 1, wherein the data collection module comprises an inventory statistics sub-module for counting the quantity of the book inventory and physical inventory.

7. The periodical auditing system according to claim 1, wherein the data collection module comprises an operation adjustment sub-module for recording information on inventory change based on balancing of the book inventory and physical inventory.

8. A periodical auditing method comprising the steps of;

defining auditing periods;

collecting demanded data on auditing, the demanded data on auditing including information on book inventory, information on physical inventory, information on quantities of in-process materials and

information on units of in-process materials, the information on units of in-process materials being accounting units of in-process materials;  
converting the demanded data on auditing into an electronic auditing file according to a format of EDI reporting required by a relevant customs authority and transmitting the electronic auditing file;  
downloading a return receipt;  
determining whether a declaration is acceptable;  
determining whether the information on book inventory matches the information on physical inventory;  
providing an explanation report on balancing of physical inventory and book inventory if the information on book inventory does not matches the information on physical inventory; and  
carrying forward book inventory to a next auditing period.

9. The periodical auditing method according to claim 8, wherein the step of collecting the demanded data on auditing comprises the step of converting the information on book inventory and information on physical inventory into an Excel compatible file, and transmitting the Excel compatible file at the end of each auditing period.

10. The periodical auditing method according to claim 8, wherein the step of collecting the demanded data on auditing comprises the step of collecting the information on quantities of in-process materials and information on units of in-process materials as at a cut-off time, and transmitting the collected information.

11. The periodical auditing method according to claim 8, wherein the step of collecting the demanded data on auditing comprises the step of recording information on inventory change based on balancing of book inventory and physical inventory as at a cut-off time at the end of each auditing period.

12. The periodical auditing method according to claim 8, wherein the step of

collecting the demanded data on auditing comprises the step of counting a quantity of book inventory and physical inventory as at a cut-off time at the end of each auditing period.

13. The periodical auditing method according to claim 8, wherein the step of determining whether the declaration is acceptable comprises the step of collecting the demanded data on auditing again if the declaration is unacceptable.

14. The periodical auditing method according to claim 8, wherein the step of carrying forward the book inventory comprises the step of counting a quantity of the book inventory and updating the book inventory.

15. The periodical auditing method according to claim 8, further comprising the step of inquiring of information on any or more of declarations, electronic account books, return receipts and information on a customs bulletin board.

16. A periodical auditing method comprising the steps of;

defining auditing periods;

collecting demanded data on auditing, the demanded data on auditing including information on book inventory and information on physical inventory;

converting the demanded data on auditing into an electronic auditing file according to a format of EDI reporting required by a relevant customs authority and transmitting the electronic auditing file;

downloading a return receipt;

determining whether the information on book inventory matches the information on physical inventory;

providing an explanation report on balancing of physical inventory and book inventory if the information on book inventory does not matches the information on physical inventory; and

carrying forward book inventory to a next auditing period.